

MICHIGAN INSURANCE COMPANY

Tax Forms and Instructions

2000

Insurance Company Tax Forms and Instructions



Enclosed in this booklet you will find:

- 2000 Insurance Company Annual Return for SBT and Retaliatory Tax and Instructions
- Form C-8000MC, Single Business Tax Miscellaneous Credits and Instructions
- 2001 Insurance Company Quarterly Return for SBT and Retaliatory Tax and Instructions

For more information visit our Web site at:
www.treasury.state.mi.us

For questions or information, contact us at:

Single Business Tax
Michigan Department of Treasury
Lansing, MI 48922
517-373-8030



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Important News for 2000

Tax Rate Reduction Continues - The single business tax rate will continue to be reduced by 0.1% annually as long as the State's Rainy Day Fund reports an ending balance of more than \$250 million for the previous fiscal year. This reduction is reflected in the effective tax rate used on line 16 of form 1366. The effective tax rate for 2000 tax year is 1.1865%.

New Book For Insurance Forms - This year the insurance return forms and instructions have been combined with the insurance quarterly forms and instructions into one book.

Also new this year is the inclusion of form C-8000MC, Single Business Tax Miscellaneous Credits. This form will enable you to claim more refundable and nonrefundable credits **if you qualify**. Be sure to read the instructions to the C-8000MC carefully as the credits have strict eligibility requirements.

INSTRUCTIONS for 2000 INSURANCE COMPANY ANNUAL RETURN FOR SBT AND RETALIATORY TAX (form 1366)

GENERAL INFORMATION

NOTE: Public Act 115 of 1999 reduces the SBT tax rate by 0.1 percent per year beginning January 1, 1999. The rate reduction will go into effect each year if the State's Budget Stabilization Fund balance for the previous year exceeds \$250 million. The reduction will be reflected in the effective tax rate used on form 1366, line 16. The effective tax rate for the 2000 tax year is 1.1865%.

When is this return due?

March 1, 2001.

Who must file this return?

All insurance companies must file this return.

If your apportioned or allocated gross receipts are less than \$250,000, then you do not have to complete the SBT portion of this return. Foreign or alien insurers whose gross receipts are less than \$250,000 must still complete the retaliatory section of the return (lines 32-46).

All insurers, domestic and foreign, must submit copies of *Schedule T* and the *Michigan Business Page* when filing this return.

Who must sign the return?

All returns must be signed and dated by the taxpayer or the taxpayer's authorized agent. If someone else has prepared the return, the preparer must also sign it and give his or her business address and telephone number in the space provided.

Can I round figures?

Report all amounts in whole dollars. Round amounts of 50 cents or more up. Carry all percentages to six decimal places. Do not round percentages. For example, 24.154256 percent becomes 24.1542 (.241542).

Do I have to file estimated tax returns?

You must pay estimates in any year that you expect your annual tax liability to be more than \$600. Estimates must equal at least 85 percent of your current year tax liability, or equal your tax liability for the previous year if your tax was less than \$20,000, provided these payments were made in 4 timely equal payments. If they were not, you will be charged penalty and interest. Quarterly estimate payments are due on April 30, July 31, Oct. 31 and Jan. 31.

How do I compute penalty and interest?

Returns filed late or without payment are subject to 5 percent penalty per month to a maximum of 50 percent of the tax. Interest is charged at 1 percent above the prime rate from the due date of the return. This applies to annual and estimated returns.

Need Forms?

If you need additional forms, you may order them by calling 1-800-FORM-2-ME (367-6263). Forms are also available on the Michigan Department of Treasury Web site at:

www.treasury.state.mi.us

Who do I call if I have a question?

If you have general questions, please call the Single Business Tax Division at (517) 373-8030.

SBT INSTRUCTIONS

Lines not listed are explained on the form.

Line 2: Enter your federal employer identification number (FEIN) or your Treasury assigned (TR) number. If you don't have an account number, one will be assigned to you. Please make sure this number appears on all documents sent to Treasury.

Line 3: Check the box to indicate your company's status. Alien insurance companies check "foreign," unless your port of entry is Michigan, then you are considered "domestic" for the filing of this return.

Adjusted Receipts

Line 5: Enter the amount of total company adjusted receipts for the period.

Gross Receipts Checklist

1. Rental and royalty receipts (unless received from an affiliated insurance company or an insurance agent for your company).
2. Gross direct premiums received.
3. Receipts from administrative services only (ASO) contracts with a person who is not an affiliated insurance company or an affiliated nonprofit corporation.
4. Receipts from a business activity other than the business of insurance.
5. Charges attributable to premiums paid on a deferred or installment basis.
6. Servicing carrier fees received from the Michigan auto insurance placement facility.

Excluded Receipts

1. Receipts from interest, dividends, or proceeds from the sale of assets.
2. Receipts on the sale of annuities.
3. Receipts on all reinsurance transactions.
4. Any income which is a flow through from a partnership or other entity whose business activities would be taxable under the Single Business Tax Act.

Apportionment

Line 6: Enter your Michigan gross direct premiums received excluding annuity considerations and reinsurance assumed.

Line 7: Enter your total gross direct premiums received everywhere excluding annuity considerations and reinsurance assumed.

Disability Insurance Exemption

Line 12: You must subtract \$180,000,000 from the amount you entered on line 11. If the result is less than zero, enter zero on line 12.

Credits

This year the credit percentage has changed to 100%.

Line 17: Enter the amounts you paid to the listed facilities or associations from 1/1/99 to 12/31/99, the year immediately preceding the 2000 tax year, including special assessments. Net amounts paid and refunds received during the 1999 tax year for the same facility. If refunds received exceed the amount paid in the year for the same facility, enter zero.

Line 19: This year's credit percentage is 100%. Carry the amount on line 18 here.

Line 20: Enter the amount of Michigan regulatory fees you paid in 2000 (under MCL 500.224). Multiply this amount by 50 percent and enter the result on line 20.

Line 22: Subtract line 21 from line 16. If line 21 is greater than line 16, enter zero. The credit on line 21 may not be carried forward to another taxable year.

Line 23, Community Foundation Credit: To be eligible for this credit, you must have donated to a Michigan foundation that has been certified by the Michigan Department of Treasury. For a complete list of certified foundations, see page 15. Enter the code for the foundation you contributed to. If you do not enter a proper code, you will not receive the credit. The credit is limited to the smallest of 50 percent of the contribution, 5 percent of tax on line 16, or \$5,000.

New: Line 25, Homeless Shelter/Food Bank Credit. A partial credit is allowed when you make a cash donation to a qualifying shelter for homeless persons, food kitchen, food bank or other entity whose primary purpose is to provide overnight accommodations, food or meals to indigent persons. The credit is limited to the smallest of 50 percent of the contribution, 5 percent of tax on line 16 or \$5,000. For more information, request *Revenue Administrative Bulletin 1992-10*.

Line 27, Public Contribution Credit (Public Colleges and Libraries). A partial credit is allowed when you donate during the taxable year to institutions of higher learning located in Michigan, Michigan public libraries, the Michigan colleges foundation, public broadcasting stations located in Michigan and any nonprofit corporation, fund, foundation, trust or association organized and operated exclusively for the benefit of institutions of higher learning located in Michigan. The credit is limited to the smallest of 50 percent of the contribution, 5 percent of tax on line 26, or \$5,000.

New: Line 29, Nonrefundable Credits. If you are claiming an Enterprise Zone Credit, a Michigan Economic Growth Authority (MEGA) Business Activity Credit, a Renaissance Zone Credit, a Michigan Historic Preservation Tax Credit or a Brownfield Redevelopment Credit, complete SBT Miscellaneous Credits (form C-8000MC) **using the amount from line 28 of this form on C-8000MC, line 13. Enter the amount from form C-8000MC, line 72, here.** Attach form C-8000MC to your return.

Note: The C-8000MC, SBT Miscellaneous Credits is historically filed as a schedule with the C-8000, SBT Annual Return. The line references on the C-8000MC **will not apply to this return.**

RETALIATORY INSTRUCTIONS

(For foreign and alien insurers only; domestic insurers skip lines 31-46)

You must include with your return a copy of the State of Incorporation tax form on which you reported Michigan premiums.

Do not mail this return with your Michigan annual financial statement, and do not send your annual statement filing fee with this return. You will be billed separately for the annual statement filing fee from the Michigan Insurance Bureau.

You must enter all items that are required of a Michigan insurance company. In some instances, there will be taxes and obligations imposed in other states for which Michigan has no corresponding requirement. Because of the manner of this calculation, you may have difficulty completing these items on a Michigan basis. Nonetheless, difficulty of calculation does not excuse a foreign insurer from paying to Michigan the same type of obligation a similar Michigan insurer is required to pay in the insurer's state of domicile.

Do not include the following Michigan assessments (or comparable assessments in your state of incorporation) in the retaliatory calculation:

- The Michigan Workers' Compensation Placement Facility.
- The Michigan Basic Property Insurance Association.
- The Catastrophic Claims Association.
- The Michigan Auto Insurance Placement Facility.
- The Michigan Life and Health Insurance Guaranty Association.
- The Property and Casualty Guaranty Association.

California insurers must include Bureau of Fraudulent Claims assessments. New York domiciled companies **must file** and pay a tentative retaliatory tax to Michigan by the annual due date (March 1, 2001). An **amended** return must be filed 30 days after the actual CT33 return is filed with New York. Do not submit a photocopy of the actual CT33 return. We cannot process them and will return them to you. Transfer the CT33 numbers onto your amended annual return, form 1366.

Instructions for lines 32 - 47.

In the Michigan column, enter actual payments made to Michigan. In the State of Incorporation column, enter the payments that would have been payable by a similar Michigan company doing business in your company's home state.

Line 32: Enter the tax a Michigan company would pay in your state of incorporation for your company's Michigan business. Attach a copy of your state's tax form on which you reported Michigan premiums.

Lines 40 - 44: Attach proof of payment for any items listed in the Michigan column. Itemize any other assessments not listed. Attach a separate list if necessary.

Line 46: Subtract line 45, column B from line 45, column A. This amount can't be less than zero. If line 45, column B is a negative number, add column A to the negative number in column B. This will increase the retaliatory amount reported.

Payments

Line 49: Enter the total tax paid with your quarterly tax returns.

Line 50: Enter any tentative payment of estimated tax made with a request for more time to file the return.

New: Line 51, Refundable Credits. If you are claiming a Michigan Economic Growth Authority (MEGA) Employment Tax Credit, a Workers Disability Supplemental Benefit (WDSB) Credit, or an Apprenticeship Credit, see SBT Miscellaneous Credits (form C-8000MC). **Enter the amount from the C-8000MC, line 10, here.** Attach C-8000MC to your return.

Line 55 and 56: Penalty and Interest: See "How do I compute penalty and interest" under General Information.

Mailing instructions

Make your payment payable to "State of Michigan." Write your FEIN on your remittance and mail your return with payment, if applicable, to:

**Michigan Department of Treasury
Dept. 77229
Detroit, MI 48277-0229**

If you owe no tax or expect a refund, mail your return to:

**Michigan Department of Treasury
P.O. Box 30059
Lansing, MI 48909**

INSTRUCTIONS FOR C-8000MC

MISCELLANEOUS CREDITS

Purpose: To allow eligible taxpayers to claim the Michigan Economic Growth Authority, Workers' Disability Supplemental Benefit, Apprenticeship, Enterprise Zone, Renaissance Zone, Michigan Historic Preservation and Brownfield credits. Review the descriptions carefully before claiming a credit as there are strict eligibility requirements. Follow the instructions on the form for each credit.

PART A: Refundable Credits

The Michigan Economic Growth Authority (MEGA) Employment Tax Credit promotes economic growth and jobs in Michigan. Projects must be certified by MEGA. Approved businesses receive a certificate from MEGA each year showing the total amount of tax credit allowed. Attach your *Annual Tax Credit Certificate* to your return to substantiate your claim. Your credit will be disallowed if the certificate is not attached. For more information, call the Michigan Economic Development Corporation at 517-373-9808.

The Workers Disability Supplemental Benefit (WDSB) Credit is available to self-insured employers only for the amount authorized by the Department of Consumer and Industry Services during the tax year. The authorization date and the amount of credit are on the credit list (LW06401-Z04) given to you by the Department of Consumer and Industry Services. Attach a copy of the credit list(s) to your return to substantiate your claim. For more information on WDSB credit eligibility, call the Michigan Department of Consumer and Industry Services, Bureau of Workers Disability Compensation at 517-322-1879.

The Apprenticeship Credit encourages businesses to hire and provide training to young people. The credit equals 50 percent of the payroll expenses paid for the benefit of an apprentice in a qualified program *plus* 100 percent of the cost of classroom instruction and related expenses. Apprentices must be 16 - 19 years old and enrolled in either high school or a GED program. The maximum credit is \$2,000 annually per apprentice. To substantiate your claim, attach a copy of an approved federal *ETA 671* form to your return for each apprentice. For more information, call the U.S. Department of Labor, Bureau of Apprenticeship and Training at 517-377-1746.

Additional Information: Michigan's School-to-Registered Apprenticeship System has a Web site at:
www.stra.org

PART B: Nonrefundable Credits

The Enterprise Zone Credit was created to encourage businesses to locate and expand in areas with high unemployment, low income, high property taxes and low property value. A certified business is eligible for a credit equal to the amount of tax liability attributable to business activity in the enterprise zone for 10 years from the date that

the business was certified. The only certified enterprise zone eligible for this credit is in Benton Harbor. No new applications are being accepted for this credit. Be sure to enter the street address or the parcel number of the property before you begin the calculation. For more information, request *Revenue Administrative Bulletin 1993-10* or call the Michigan Economic Development Corporation at 517-373-9808.

The Michigan Economic Growth Authority (MEGA) Business Activity Tax Credit promotes economic growth and jobs in Michigan. Projects must be certified by MEGA. Each year, approved businesses receive a certificate from MEGA showing the total amount of tax credit allowed. Attach your *Annual Tax Credit Certificate* to your return to substantiate your claim. Your credit will be disallowed if the certificate is not attached. If the credit exceeds your tax liability for the year, the difference may be carried forward for the next 10 tax years. For more information, call the Michigan Economic Development Corporation at 517-373-9808.

The Renaissance Zone Credit encourages businesses and individuals to move into a designated zone to help revitalize the area. A business located and conducting business activity within a renaissance zone may claim a credit for tax years beginning after December 31, 1996. Be sure to enter the street address or the parcel number of the property before you begin the calculation. Any business activity related to a casino (including operating a parking lot, hotel, motel or retail store), cannot be used to calculate this credit.

For tax years beginning in 2000, a business is not eligible for this credit if, as of Dec. 31, 1999, it was delinquent in paying a property tax, single business tax or city income tax. You will be notified if a claimed credit is disallowed.

For more information on renaissance zones, contact the Michigan Economic Development Corporation at 517-373-9808 or 1-800-94-NO-TAX. For information on the SBT credit, contact the Single Business Tax Division at 517-373-8030.

The Michigan Historic Preservation Credit provides tax incentives for homeowners, commercial property owners and businesses to rehabilitate historic resources located in Michigan. For tax years beginning after December 31, 1998 and before January 1, 2003, a nonrefundable credit is available based upon the qualified expenditures made for rehabilitating an historic resource.

You must attach form 3581, *Michigan Historic Preservation Tax Credit*, as well as certification from the Michigan Historical Center and a detailed list of qualified expenditures.

Forms are available from 1-800-FORM-2-ME (1-800-367-6263) or on the Michigan Department of Treasury Web site at: **www.treasury.state.mi.us**

Questions regarding federal and state certification may be directed to the State Historic Preservation Office at 517-373-1630.

Additional Information: The State Historic Preservation Office has a web page at:

www.sos.state.mi.us/history/preserve/

Information about Federal Historic Preservation Tax Incentives is available at: **www2.cr.nps.gov/**

The Old Brownfield Credit (MCL 208.38d) encourages businesses to make new investment on a Michigan property where hazardous substances have been released. Be sure to enter the street address or parcel number of the property before you begin the calculation. This credit is equal to 10 percent of the cost of eligible investment paid or accrued during the tax year. Eligible investments include costs for demolition, construction, restoration, alteration, renovation or improvement of buildings on the eligible property, and the addition of machinery, equipment and fixtures to the eligible property.

What is eligible investment? You may claim only that investment that meets *all* of the following criteria.

- Investment made on a property that is designated within a brownfield plan as *eligible property*.

Eligible property has had hazardous substances released on it. Only investments made on that property, *not* adjacent or contiguous properties, are eligible for this credit.

- The investment must be made after the brownfield plan designating the eligible property was adopted and after *eligible activities* under the plan have begun.

Eligible activities are one or more of the following:

- a. baseline environmental assessment,
- b. due care activities, or
- c. additional response activities.

These eligible activities must be started before any investment you make can be claimed for an SBT brownfield credit.

- If you were in any way responsible for the release of hazardous substances on the property, you may not claim a credit for that property. When you claim this credit, you are stating that you are not liable for response activity at the eligible property for which you are claiming a credit (P.A. 451 of 1994; MCL section 324.20126).

Note: If tangible assets are sold or disposed of or transferred from eligible property to any other location after a credit has been taken for the purchase of those assets, 10% of the federal basis used for determining gain or loss as of that date must be added to the tax liability.

The maximum lifetime brownfield credit for a taxpayer and its affiliates is \$1,000,000. This can be received in the first year or over a period of years.

For the credit to be valid, attach completed *Request for Approval of Brownfield Redevelopment Credit* (form 3397). This form must have a valid seal affixed. It has been furnished to the local municipalities and is also available by calling 1-800-FORM-2-ME (1-800-367-6263) and on the Michigan Department of Treasury Web site at:

www.treasury.state.mi.us

If the credit exceeds your tax liability for the year, the difference may be carried forward for the next 10 tax years. For information about eligibility requirements or how to file a Brownfield Redevelopment Plan, contact your local Brownfield Redevelopment Authority. For questions about the credit, contact the Single Business Tax Division at 517-373-8030.

The New Brownfield Credit (MCL 208.38g) encourages businesses to make investment on eligible Michigan property that was used or is currently used for commercial, industrial, or residential purposes and is either a facility (environmentally contaminated property), functionally obsolete, or blighted. Functionally obsolete or blighted property must be located in a qualified local governmental unit. Eligible property for the purpose of the SBT credit is designated by the local Brownfield Redevelopment Financing Authority in an approved brownfield plan.

A qualified taxpayer must own or lease eligible property and must certify that the Department of Environmental Quality (DEQ) has not sued or issued a unilateral order to the taxpayer to compel response activity on that property. In addition, DEQ may not have expended any State funds for response activity to the property and then demanded reimbursement from the taxpayer.

There is a two-step process for applying for the new Brownfield Credit. First, a qualified taxpayer must apply for preapproval of a project. A preapproval letter must be issued by the State for a project before eligible investment begins. When the project is completed, taxpayers must submit the cost of the eligible investment of each taxpayer entitled to a credit for the project. Upon verification of the completion of the project, the State will issue a Certificate of Completion. The credit must be taken in the year in which the Certificate of Completion is issued.

For more information and copies of forms, visit the Department of Treasury Web site at:

www.treasury.state.mi.us

Forms are also available by calling 1-800-FORM-2-ME (1-800-367-6263).

INSTRUCTIONS FOR 2001 MICHIGAN INSURANCE COMPANY QUARTERLY RETURN FOR SBT OR RETALIATORY TAX

IMPORTANT: Use only 2001 returns to file estimated payments for 2001.

General Information

Who Must Make Quarterly Tax Payments?

If you expect your annual liability to be more than \$600, you must file quarterly estimates. If your tax year was less than 12 months (e.g. you opened or closed a business during the year), annualize the tax to see if you must file estimates.

If you had business activity in Michigan in the previous year and your tax was \$20,000 or less, you may use that tax liability as the estimate for your current year annual tax. To avoid penalty and interest, divide your previous year tax by 4 (e.g. $\$20,000 \div 4 = \$5,000$) and pay that amount on the current year quarterly due date(s).

If you had business activity in Michigan in the previous year but reported no tax liability or were not required to file a return, estimated payments are not required for the current year.

Amending estimates. If, after making payments, you find that the estimated tax is substantially different than you originally estimated, recompute the tax and adjust your payment in the next quarter.

How Do I Compute The Estimated Tax For The Quarter?

You may use one of the following methods:

- 25 percent of your preceding year's tax liability (only if preceding year's tax is \$20,000 or less), or
- 25 percent of your estimated annual SBT for the year, or
- Tax computed on the actual business activity for the quarter. If you compute your quarterly payments based on actual activity for the quarter then your four computed amounts cannot be less than 85 percent of the current tax year liability.

Note: Public Act 115 of 1999 reduces the SBT tax rate by 0.1 percent per year beginning January 1, 1999. The rate reduction will go into effect each year if the State's Budget Stabilization Fund balance for the previous year exceeds \$250 million. The reduction will be reflected in the effective tax rate used on form 1366, *Insurance Company Annual Return for SBT and Retaliatory Tax*. The effective tax rate for the 2000 tax year was 1.1865%.

Example

Estimated annual liability: $\$60,000 \times 85\% = \$51,000$
Estimate required: $\$51,000 \div 4 = \$12,750$
Tax due per quarter: \$12,750

	1st	2nd	3rd	4th
Tax due	\$12,750	\$12,750	\$12,750	\$12,750
Credit forward	\$15,000	\$2,250	0	0
Payment due	0*	\$10,500	\$12,750	\$12,750

**If your calculated estimate for any quarter is zero, do not send a quarterly estimate.*

Penalty and Interest

If the sum of the estimated payments is less than 85 percent of the annual liability, or the amount of the estimated payment doesn't equal the quarter's liability, interest accrues at 1 percent above prime per month.

A penalty of 5 percent per month, maximum 50 percent, and interest at 1 percent above the prime rate will be added for failure to file quarterly returns by the appropriate due dates. If underpayment of the estimated tax is determined to be due to negligence, a penalty of 10 percent may be added.

Due Dates

Quarter	Period	Due Date
1st	Jan. - Mar.	April 30
2nd	Apr. - June	July 31
3rd	July - Sept.	October 31
4th	Oct. - Dec.	January 31

Mailing Information

Mail your quarterly payments to:

Michigan Department of Treasury
Dept. 77229
Detroit, Michigan 48277-0229

Visit the Michigan Department of Treasury Web site at:
www.treasury.state.mi.us

Certified Community Foundations and Component Funds

A component fund serves donors and nonprofit organizations in a specific geographic area as a restricted fund of a neighboring community foundation. The following are certified for the Community Foundations Credit for 2000.

01 Albion Community Foundation	19 Community Foundation of Greater Rochester	30 Saginaw Community Foundation
51 Alger Regional Community Foundation	11 Community Foundation of Monroe County	61 Sanilac County Community Foundation
56 Allegan County Community Foundation	The Bedford Foundation	70 Sault Area Community Foundation
63 Anchor Bay Community Foundation	35 Community Foundation of St. Clair County	53 Schoolcraft County Community Foundation
02 Ann Arbor Area Community Foundation	20 Community Foundation of the Holland/Zeeland Area	71 Shelby Community Foundation
49 Baraga County Community Foundation	50 Dickinson County Area Community Foundation	31 Shiawassee Community Foundation
58 Barry Community Foundation	Norway Affiliate Fund	57 Southfield Community Foundation
17 Battle Creek Community Foundation	13 Four County Community Foundation	74 Sterling Heights Community Foundation
Athens Area Community Foundation	14 Fremont Area Foundation	40 Sturgis Area Community Foundation
Homer Area Community Foundation	Lake County Community Foundation	Constantine Area Community Fund
03 Bay Area Community Foundation	Mecosta County Community Foundation	62 Tecumseh Community Fund
04 Berrien Community Foundation, Inc.	Osceola County Community Foundation	Foundation
45 Branch County Community Foundation	15 Grand Haven Area Community Foundation	32 Three Rivers Area Foundation
Colon Community Foundation Fund	Allendale Community Foundation	72 Troy Community Foundation
36 Cadillac Area Community Foundation	Coopersville Area Foundation	73 Tuscola County Community Foundation
Missaukee County Community Foundation	16 Grand Rapids Community Foundation	54 Upper Peninsula Community Foundation Alliance
64 Canton Community Foundation	Hudsonville Community Foundation	Bois Blanc Island Community Foundation
06 Capital Region Community Foundation	Ionia County Community Foundation	Forest Park Area Community Fund
Eaton County Community Foundation	Sparta Community Foundation	Gogebic County Area Community Foundation
66 Central Montcalm Community Foundation	Wyoming Community Foundation	Les Chenaux Area Community Fund
44 Charlevoix County Community Foundation	46 Grand Traverse Regional Community Foundation	Paradise Area Community Fund
41 Community Foundation for Delta County	Otsego Community Foundation	St. Ignace Area Community Foundation
28 Community Foundation for Muskegon County	48 Gratiot County Community Foundation	Watersmeet Area Community Fund
Oceana County Community Foundation	18 Greater Frankenmuth Area Community Foundation	West Iron County Area Community Fund
Ludington Area Foundation	37 Greenville Area Community Foundation	
29 Community Foundation for Northeast Michigan	Montcalm Panhandle Community Fund	
North Central Michigan Community Foundation	43 Hillsdale County Community Foundation	
Straits Area Community Foundation	60 Huron County Community Foundation	
09 Community Foundation of Southeastern Michigan	21 Jackson County Community Foundation	
Community Foundation for Livingston County	22 Kalamazoo Community Foundation	
Chelsea Community Foundation	Greater South Haven Area Foundation Fund	
10 Community Foundation of Greater Flint	67 Keewenau Community Foundation	
Clio Area Community Fund	Clare County Community Fund	
Fenton Community Fund	68 Northville Township Centennial Foundation	
Grand Blanc Community Foundation	47 Petoskey-Harbor Springs Area Community Foundation	
Lapeer County Community Fund		

Revenue Administrative Bulletins

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2000-06	Withdrawal of Letter Rulings
2000-05	Michigan Tax Treatment of Federal Qualified Subchapter S Subsidiary (QSub) Election
1999-11	Industrial Restructuring Alternative Sales Factor Apportionment
1999-10	Single Business Tax Foreign Tax Base Retroactivity
1999-9	Effect of Federal Entity Classification Election on Michigan Taxes
1998-6	The Effect of Michigan Catastrophic Claims Association Refunds on the Single Business Tax Base of Motor Vehicle Insurers
1998-1	Single Business Tax Nexus Standards
1996-4	Credit or Refund of Overpayment of Taxes or Credits in Excess of Tax Due and Applicable Interest
1995-10	Income Tax - Single Business Tax Community Foundation Credit Extended
1995-4	Penalty Provisions
1994-12	Single Business Tax and Individual Income Tax Treatment of an Election Under Internal Revenue Code Section 338
1994-1	Challenge of Assessment, Decision or Order Limited by Statute
1993-14	Credit or Refund of Overpayment of Taxes or Credits in Excess of Tax Due and Applicable Interest
1993-10	Enterprise Zone Act. Sales and Use Tax Exemptions and Single Business Tax Credit
1992-10	Income and Single Business Taxes - Credit for Cash Donations to Eligible Shelters for the Homeless, Food Kitchens and Food Banks
1992-3	Single Business Tax, Capital Acquisition Deduction.
1990-35	Single Business Tax Treatment of Terminated Pension Plans
1990-34	Single Business Tax Base of a No-Fault Insurer Collecting Premiums to the Catastrophic Claims Association
1989-54	Single Business Taxation of Real Estate Mortgage Investment Conduits (REMICs)
1989-51	Single Business Tax, Small Business Credit and Statutory Exemption for Part-Year Shareholders/Partners
1989-49	Single Business Tax, Consolidated or Combined Reporting
1989-48	Single Business Tax, Entities Under Common Control
1989-47	Single Business Tax, Agriculture Exemption
1989-38	Officer Liability
1987-6	Single Business Tax Estimates

Treasury Offices

Main Office

LANSING, 48922
Treasury Building
430 W. Allegan St.
517-373-8030
1-800-367-6263 (forms)

Other Offices

DETROIT, 48226
State of Michigan Plaza Building
1200 6th St.

ESCANABA, 49829
State Office Building, Room 7
305 Ludington St.
(open 8 - 12 only)

FLINT, 48502
State Office Building, 7th Floor
125 E. Union St.
(closed 12 - 1)

GRAND RAPIDS, 49503
State Office Building, 3rd Floor
350 Ottawa St., NW

KALAMAZOO, 49005-0286
535 S. Burdick St., Ste. 197
(closed 12 - 1)

MARQUETTE, 49855
1055 W. Baraga
(forms only)

SAGINAW, 48607
State Office Building, 1st Floor
411-I E. Genesee St.
(forms only)

STERLING HEIGHTS, 48314
41300 Dequindre, Ste. 200

TRAVERSE CITY, 49684
701 S. Elmwood Ave., Ste. 1
(open 8 - 12 only)

Deaf, hearing or speech impaired persons may call 517-373-9419 (TTY)